

SUMMARY ANALYSIS OF AMENDED BILL

Author: Hurt Analyst: Marion Mann DeJong Bill Number: SB 1425

Related Bills: AB 1631, AB 1633, Telephone: (916) 845-6979 Amended Date: 04/14/98

SB 1478

Attorney: Doug Bramhall

Sponsor:

SUBJECT: Legislative Intent To Conform To IRS Restructuring And Reform Act

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED/AMENDED _____ STILL APPLIES.

☒ OTHER - See comments below.

SUMMARY OF BILL

This bill would declare legislative intent to conform to the federal Internal Revenue Service Restructuring Act.

SUMMARY OF AMENDMENT

The April 14, 1998, amendments deleted the provision that would have added a new section to the Government Code to shift the burden of proof from taxpayers to the agencies collecting taxes in any court proceeding under certain conditions.

Until the federal Internal Revenue Service Restructuring Act is enacted and this bill is amended to conform to that act, the impact to programs administered by the department cannot be determined.

BOARD POSITION

Neutral.

At its March 26, 1998, meeting, the Franchise Tax Board voted 2-0 to take a neutral position on this bill as amended March 12, 1998, with Robin J. DeZemmer, on behalf of Member Craig L. Brown, abstaining.

DEPARTMENTS THAT MAY BE AFFECTED:

___ STATE MANDATE

___ GOVERNOR'S APPOINTMENT

Board Position:

___ S ___ O
___ SA ___ OUA
X N ___ NP
___ NA ___ NAR
___ PENDING

Agency Secretary Position:

___ S ___ O
___ SA ___ OUA
___ N ___ NP
___ NA ___ NAR
DEFER TO _____

GOVERNOR'S OFFICE USE

Position Approved ___
Position Disapproved ___
Position Noted ___

Department/Legislative Director Date
Johnnie Lou Rosas **4/22/98**

Agency Secretary Date

By: Date: